

State of Nevada Revenue Division

Version Date: 6/8/2022

Department ID /TAX/1200909/

2015002 Business Registration/Permit Files

Description: These records document the registration/licensing or permitting of businesses for the purposes of tax and fee collection. The records may include but are not limited to: Nevada business registration forms and supportive documentation, tax and license closeout requests and supportive documentation, notices of reinstatement/renewal and supportive documentation or forms, or associated documentation, and related correspondence.

Minimum

Retention: Retain for eight (8) calendar years from the end of the calendar year the registration, renewal, or reinstatement was filed with the Department.

Disposition: Destroy Securely

1998046 Cigarette and Other Tobacco Dealer Licensing Records

Description: These records document the licensing, administrative control and monitoring, and revenue accounting and reporting of cigarette and/or other tobacco product (OTP) dealers (NRS and NAC chapter 370). The records may include but are not limited to: license applications and supportive documents, bond waivers, claims for refund of excise tax, administrative, statistical, and other supportive reports, monthly stamp inventory reports and supportive documentation (including stamp purchase orders and unstamped purchase orders), stamp meter receipts, invoices, stamp receipts, destroyed tax stamp documentation, cigarette seizure forms, purchase contracts for state purchase of stamps, associated documentation, and related correspondence.

Minimum

Retention: Retain for eight (8) fiscal years from the end of the fiscal year in which the records became due or were received, whichever is later.

Disposition: Destroy

2015023 Establishment Registration Files

Description: These records document the process to register lab, dispensary, cultivation, and production establishments as required by NRS 453A.322. These records can include but are not limited to: application and supporting documents, county jurisdiction documentation, owner and employee information, inspection reports, scoring summaries, and related correspondence.

Minimum

Retention: Retain these records for a period of three (3) calendar years from the expiration, rejection or revocation of an application and/or approved registration.

Disposition: Destroy Securely

1998059 Journal Vouchers

Description: These records document process changes to all tax and license accounts administered by the Department. The records may include but are not limited to: journal vouchers with supportive documentation, journal voucher activity reports, data processing reports, associate documentation, and related documentation.

Minimum

Retention: Retain for six (6) fiscal years from the end of the fiscal year in which the journal voucher change was completed.

Disposition: Destroy Securely

2022003 Lien Records

Description: These records document the filing, renewing, and releasing of liens on real and personal property for defaulted payment of taxes (NRS chapters, 360.450, 360.460 and 360.473). The records may include, but are not limited to: lien request forms, lien certificates, lien demand notices, notification letters, county recorder instruction letters, partial and full release letters, related tax returns, audit schedules or other financial determinations and supporting documentation, associated documentation, and related correspondence.

Minimum

Retention: Retain for five (5) calendar years from the end of the calendar year in which the lien was last renewed, the liability was satisfied, or otherwise discharged.

Disposition: Destroy Securely

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1998066 Surety Bond Claim Files

Description: These records document claims made against surety companies for defaulted payment of taxes. The records may include but are not limited to: explanation of surety bond claim documentation, demand letters with supportive documentation, pledge of securities, copies of surety bonds, bond of retailer and/or user and notarized statements, affidavit of qualification, withdrawal of surety bond claim with supportive documentation, associated documentation, and related documentation.

Minimum

Retention: Retain for six (6) calendar years from the end of the calendar year in which the liability was satisfied, or the final determination was made, whichever occurs later.

Disposition: Destroy

2012023 Tax Returns

Description: These records document the actual tax returns reported to the Department of all tax and license accounts administered by the Department. (NRS 360, 360B, 363A, 363B, 363C, 363A.120, 368A, 369, 370, 370A, 372, 372A, 372B, 444A, 453D, 482, 680B, and 706 – NAC 360, 363A, 363B, 363C, 368A, 369, 370, 372, 372A, 372B, 453D, and 680B). The records may include but are not limited to: tax returns for sales and use tax, consumer use tax, modified business tax returns, cannabis tax, commerce tax and all other excise tax, delinquent returns including amnesty files, associated documentation, and related correspondence.

Minimum

Retention: Retain for eight (8) calendar years from the end of the calendar year in which the tax return became due or was received, whichever occurs later.

Disposition: Destroy Securely